IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2395 OF 1989.

Balkrishna Pen Ltd.. ..Petitioner.
V/s.
Shri A.L. Arokiadas & ors. .. Respondent.

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner.

Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO.2441 OF 1989.

Sanghvi Swiss Refills Pvt. Ltd. ..Petitioner
vs.
Smt. Arti Handa & ors. ..Respondents.

Shri Arun Sathe i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO.607 OF 1990.

Sanghvi Swiss Refills Pvt.Ltd. .. Petitioner.
vs.
Smt. Arti Handa & ors. .. Respondents.

Shri Arun Sathe i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 819 OF 1990.

Sanghvi Swiss Refills Pvt. Ltd. ..Petitioner.
vs.
Smt.Arti Handa & ors. ..Respondents.

Shri Arun Sathe i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2097 OF 1990.

M/s Nibs India & Anr. ..Petitioner
vs.
Smt. Arti Handa & ors. ..Respondents

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2153 OF 1990.

M/s Nibs India & Anr. ..Petitioner
vs.
Smt. Arti Handa & ors. ..Respondents.

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2154 OF 1990.

Balkrishna Pen LKtd. ..Petitioner.
vs.
A.L. Aroriadas & ors. ..Respondents.

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner/
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2358 OF 1990.

Balkrishna Pen Ltd. ..Petitioner
vs.
A.L. Aroriadas & ors. ..Respondent.

Shri J.D. Mistry i/b Rajesh Shah & Co.for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH

WRIT PETITION NO. 2377 OF 1990.

M/s Nibs India & Anr. ..Petitioner
vs.
Smt. Arti Handa & ors. ..Respondents.

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2891 OF 1990.

Kiron Sanghvi ..Petitioner
vs.

Smt. Arti Handa & ors. ..Respondents

Shri J.D. Mistry i/b Rajesh Shah & Co.for the petitioner.
Shri Ashok Kotangale for the respondents.

WITH
WRIT PETITION NO. 2417 OF 1990.

Balkrishna Pen Ltd. ..Petitioners.
vs.
A.L. Aroriadas & ors. ..Respondents.

Shri J.D. Mistry i/b Rajesh Shah & Co. for the petitioner.
Shri Ashok Kotangale for the respondents.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 17.10.2005.

P.C. :

. Learned Counsel appearing for the Revenue fairly submits that the notices under sec. 148 of the Income-tax Act in the above cases are issued beyond period of 4 years as such, they are liable to be quashed and set aside, in view of the judgment of this Court in the case of Sanghvi Swiss Refills Pvt. Ltd. vs. Arti Handa & ors. decided on 22.8.2005 (unreported).

. Accepting the submission of the learned Counsel for the Revenue, we quash and set aside the impugned notices. We hold that the notices issued under section 148 of the Act are illegal and invalid and quashed and set aside and not binding on the assessees. All the petitions accordingly stand disposed of. Rule in each petition is made absolute

with no order as to costs.

(J.P. DEVADHAR,J.) **(V.C. DAGA,J.)**